



Finance Act 2007

2007 CHAPTER 11

PART 3 **U.K.**

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Other income tax measures

60 Gift aid: limits **U.K.**

- (1) In section 418 of ITA 2007 (donations to charity by individuals: limits)—
 - (a) in subsection (2)(c), for “2.5%” substitute “ 5% ”, and
 - ^{F1}(b)
- ^{F2}(2)
- (3) The amendment made by subsection (1) has effect in relation to gifts made on or after 6th April 2007.
- (4) The amendment made by subsection (2) has effect in relation to gifts made in an accounting period ending on or after 6th April 2007.

Textual Amendments

- F1** S. 60(1)(b) omitted (with effect in accordance with s. 41(4) of the amending Act) by virtue of [Finance Act 2011 \(c. 11\), s. 41\(3\)](#)
- F2** S. 60(2) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 3 Pt. 1](#) (with [Sch. 2](#))

Status:

Point in time view as at 01/08/2023.

Changes to legislation:

Finance Act 2007, Section 60 is up to date with all changes known to be in force on or before 22 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.